

**The Ohio State University  
Department of Accounting & MIS  
ACCTMIS 6000 Management and Control  
AUTUMN 2023**

**COURSE WEBSITE:  
CARMEN.OSU.EDU**

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Section 5148 9:45 - 11:15am	MWF	375 Gerlach
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Professor: <b>Cynthia W. Turner, Ph.D., CPA</b>	Phone: <b>614-292-4023</b>
Office: <b>200F Fisher Hall</b>	E-mail: <b>turner.1278@osu.edu</b>
Office hours: <b>12:30pm – 1:30pm Tu &amp; by appt.</b>	

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**READING MATERIALS:**

Online assigned readings and articles.

**(OPTIONAL) Textbook: *Cost Accounting***, Charles T. Horngren, Srikant M. Datar, Madhav Rajan, Prentice-Hall, 17th Edition.

**COURSE DESCRIPTION:**

The mission of the firm is to create value. The accounting function supports this mission by providing a framework by which the firm can coordinate and control its organizational unit. We will investigate this role of the accounting function by first looking at the influence of incentives on rationale individuals' decision behavior, and how such incentives influence the scope of the firm. We will then examine how incentives and control problems impact common managerial decisions.

**PREPARATION FOR CLASS:**

1. Reading assignments are indicated by date on the course schedule. In-depth reading for conceptual understanding is required.
2. All reading and homework assignments are to be completed before class. Homework assignments will be due at the beginning of class.

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**CLASS FORMAT:**

During the beginning of the semester, you will be assigned to groups of 3-5 team members. Classroom discussion and in-class assignments will be performed in groups. Please be prepared to bring a laptop or iPad to class.

**GROUP PARTICIPATION:**

Groups will be involved in performing various in-class problem assignments throughout the semester. Evaluation of each team members' participation (i.e., peer evaluation) will be provided subsequently. Peer evaluations are worth 25 points of your grade.

**ATTENDANCE/INDIVIDUAL PARTICIPATION:**

While attendance is not required, it is expected for each class, especially since it is a 7-week class. I understand that personal and professional events may come up that may conflict with our class. In such a case, I expect you to let me know in advance if you plan to not be in attendance for a given class period.

When time permits, I will open the floor for general participation during classroom discussion. This time provides the opportunity for you to individually participate in class. While such participation is not formally graded, I may consider such participation when computing final grades.

*Please note that habitual absences, late arrivals, early departures, and disruptive behavior can lead to a reduction of ten points in your final course grade.* Disruptive behavior includes, but is not limited to, excessive talking, and the use of cell phones and other electronic devices that are not being used for class-related activities.

**HOMEWORK ASSIGNMENTS:**

You will be given four (4) individual homework assignments throughout the semester, which will serve to refresh your memory on managerial cost concepts that you should have covered in your undergraduate program and will be important to know for this class. These assignments will be due at the beginning of the class, but you will receive full credit on these assignments as long you achieve a 50% or more. In general, neither excused nor unexcused absence will affect the deadlines imposed for homework assignments. If you expect to miss a class in which an assignment is due, you will be expected to deliver the assignment via a classmate on that date or earlier to me. You should expect to turn in a hard copy for each assignment.

**PROFESSIONALISM**

Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. When applicable, documents must be prepared using word processing, spreadsheet, or other appropriate software. You are expected to use correct spelling, punctuation, and grammar. Expectations will be communicated for each assignment.

**EXAMS:**

I will administer two exams during the semester. If you have to miss an exam due to an emergency, illness or death in the family, you must provide adequate documentation to support your circumstance. Consequently, you will have to complete a late exam. If you receive an excused absence from the final exam, you will receive an incomplete grade until you complete the make-up exam, which will take place at the beginning of the next semester.

**GRADING POLICY:**

Your course grade will be determined as follows:

<b>Group assignments</b>		<b>275</b>
3 group assignments @ 25 pts. Each	75	
2 quizzes @ 100 pts. Each	200	
<b>Peer evaluations</b>		<b>25</b>
<b>Individual assignments</b> (4 assignments at 25 pts)		<b>100</b>
<b>Exams (Midterm 300 pts   Final Exam 300 pts)</b>		<b>600</b>
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<b>Total</b>		<b>1000</b>
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I use the equivalent of the OSU standard grading scale:

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A 930-1000	B+ 870-899	C+ 770-799	D+ 670-699	E 0-599
A- 900-929	B 830-869	C 730-769	D 600-669	
	B- 800-829	C- 700-729		

However, I reserve the right to calculate the final course grade on a curve when I deem it beneficial to the class overall. *Also, please note that should you find that you are few points short of your desired grade, I do not offer extra credit for performing additional work.*

**DISABILITY SERVICES**

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information:

[slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12<sup>th</sup> Avenue.

## ACADEMIC MISCONDUCT

I am obligated by university rules to report my suspicions of any student academic misconduct to the Committee on Academic Misconduct (COAM). It is the responsibility of the Committee on Academic Misconduct to investigate or establish procedures for the investigation of all reported cases of student academic misconduct. The term “academic misconduct” includes all forms of student academic misconduct wherever committed; illustrated by, but not limited to, cases of plagiarism and dishonest practices in connection with examinations. Instructors shall report all instances of alleged academic misconduct to the committee (Faculty Rule 3335-5-487). For additional information, see the Code of Student

Conduct <http://studentlife.osu.edu/csc/>.

## MENTAL HEALTH SERVICES

As a student, you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student’s ability to participate in daily activities.

Fisher College has a collaborative program with Counseling and Consultation Services (CCS) to help you be your best self, academically, physically and emotionally.

Specifically, **Mary DeCenzo** (DeCenzo.4), LISW-S a counselor from CCS is available to schedule student counseling sessions Monday through Friday, from 8 a.m. to 5 p.m., (by appointment only).

Further, the Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life’s Counseling and Consultation Service (CCS) by visiting [ccs.osu.edu](https://ccs.osu.edu) or calling 614--292--5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on-call counselor when CCS is closed at 614--292--5766 and 24-hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273--TALK or at [suicidepreventionlifeline.org](https://suicidepreventionlifeline.org).

## SEXUAL MISCONDUCT/RELATIONSHIP VIOLENCE

Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories (e.g., race). If you or someone you know has been sexually harassed or assaulted, you may find the appropriate resources at <http://titleix.osu.edu> or by contacting the Ohio State Title IX Coordinator, Kellie Brennan, at [titleix@osu.edu](mailto:titleix@osu.edu).

## OTHER POLICIES

This syllabus should be considered tentative. I reserve the right to change dates or modify assignments during the course of the semester.

**COURSE SCHEDULE**

CLASS	DATE	TOPIC	OTHER INFO
1	M, Oct. 16	Introduction	
2	W, Oct. 18	The Agency Problem	Reading/Video: Nature of Man <i>Theory of the Firm</i> (Jensen & Meckling)
3	F, Oct. 20	Venture Capital and Control	Reading: <i>Contracting and Control In Venture Capital</i> (Gompers) <i>The Lemon Dilemma</i> (Akerlof)
4	M, Oct. 23	Basic Cost Concepts Review	
5	W, Oct. 25	CVP Analysis	<b>Individual Study #1</b>
6	F, Oct. 27	<b>GROUP ASSIGNMENT #1</b>	
7	M, Oct. 30	Planning and Control (Flexible Budgeting)	
8	W, Nov. 1	Planning and Control (Cost Variances)	<b>Individual Study #2</b>
9	F, Nov. 3	<b>GROUP ASSIGNMENT #2</b>	
10	M, Nov. 6	Planning and Control (Cost Variances cont'd)	
11	W, Nov. 8	<b>Comprehension Check/Group Quiz #1</b>	<b>IN CLASS</b>
12	F, Nov. 10	<b>Veteran's Day (no class)</b>	
12	M, Nov. 13	<b>MIDTERM EXAM</b>	<b>IN CLASS</b>
13	W, Nov. 15	<b>MIDTERM REVIEW</b>	<b>IN CLASS</b>
14	F, Nov. 17	Information Relevance & Decision Making	
15	M, Nov. 20	Information Relevance & Decision Making (continued)	<b>Individual Study #3</b>
	W-F, Nov. 22-24	<b>NO CLASS-THANKSGIVING BREAK</b>	
16	M, Nov. 27	Constrained Optimization / Transfer pricing	
17	W, Nov. 29	Decision Trees	Reading: <i>The Value of Information</i> (Bell) <b>Individual Study #4</b>
18	F, Dec. 1	Decision Trees /Bayes theorem (continued)	<b>GROUP ASSIGNMENT #3</b> <b>due by midnight</b>
19	M, Dec. 4	<b>Comprehension Check/Group Quiz #2</b>	<b>IN CLASS</b>
20	W, Dec. 6	<b>FINAL EXAM</b>	<b>IN CLASS</b>
	Th, Dec. 7		<b>PEER EVALUATIONS DUE (12 MIDNIGHT)</b>